

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 308, Page 1

June 1996

## **SPECIAL EDITION**

### **NEW LAWS AFFECTING VARIOUS COUNTY OFFICES**

The following is a digest of some of the laws passed by the 1996 Regular session of the General Assembly affecting various offices in county government. Some of the laws do not pertain directly to particular county office, but are included in this digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretations, nor is the digest intended to be all inclusive. Reference in the digest will be to the Indiana Code in the following form (Amends IC 33-17-10-5) which means (Amends Indiana Code, Title 33, Article 17, Chapter 10, Section 5). Please note the effective date on each law.

#### **PL 2-1996 - SENATE ENROLLED ACT #55 - EFFECTIVE 3-10-96 - COUNTY ELECTION BOARDS AND BOARDS OF REGISTRATION**

IC 3-6-4.1-18 is amended to add that each member of a county election board or board of registration is entitled to receive, in addition to the per diem of twenty-five dollars (\$25) and the mileage allowance, reimbursement for the payment of the instructional registration fee for attending meetings called by the commission for training them as to their duties. Payment is to be made from the county general fund without appropriation.

#### **PL 4-1996 - HOUSE ENROLLED ACT #1193 - EFFECTIVE 3-21-96 - ELECTIONS**

IC 3-7-26-17 is amended to read as follows: If a circuit court clerk, member of a board of registration, or county official responsible for maintaining computerized voter registration fails to comply with this chapter or with IC 3-7-38.1, the county shall pay the commission's costs, as determined by the commission, in obtaining the necessary information in the format required by the commission.

#### **PL 18-1996 - SENATE ENROLLED ACT #344 - EFFECTIVE 3-21-96 - INVESTMENT OF PUBLIC FUNDS**

Amends IC 5-13-4-10 to read as follows: Financial Institution means any of the following: (1) A bank, trust company, or mutual savings bank that: (A) was incorporated under the law of Indiana or any other state; and (B) has its principal office or branch in Indiana. (2) A national banking association with its principal office or branch in Indiana.

Amends IC 5-13-6-1 is amended to read as follows: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local offices with the balance statements provided by the respective depositories.

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**PL 18-1996 - SENATE ENROLLED ACT #344 - EFFECTIVE 3-21-96 - INVESTMENT OF PUBLIC FUNDS (Continued)**

Amends IC 5-13-8-1 to read as follows: any financial institution may apply to the state board of finance to become a depository and receive public funds of political subdivisions in Indiana. To qualify for designation as a depository for the political subdivision in Indiana financial institution must submit an application to the treasurer of state. The treasurer of state shall then submit each application and if the financial institution qualifies, then treasurer of state then shall add the financial institution to a list of depositories eligible to receive public funds.

**PL 26-1996 - HOUSE ENROLLED ACT #1197 - PROTECTIVE ORDER**

Amends IC 6-1.1-20.9-2 to raise the percentages of homestead credit to eight percent (8%) in 1996; six percent (6%) in 1997; and four percent (4%) in 1998 and thereafter.

Amends IC 6-1.1-21-10, effective 1-1-96, to move the distributions to be made to counties up by one (1) month.

**PL 31-1996 - HOUSE ENROLLED ACT #1126 - PROTECTIVE ORDER**

Amends IC 5-2-9-6, effective 7-1-96, to read as follows: The clerk of the court that issues an order shall provide a copy of the order to the following: (1) Each party. (2) A law enforcement agency of the municipality, the sheriff of the county in which the protected person resides. (3) If the person protected by the order does not reside in a municipality, the sheriff of the county in which the protected person resides. The clerk of the court that issued an order terminating an emergency protective order shall provide a copy to of the order to the following: (1) Each party. (2) The law enforcement agency provided with a copy of the emergency protective order.

Amends IC 31-6-4-17, effective 7-1-96, to add that if a court enters a decree that requires a person to refrain from direct or indirect or indirect contact with a child the clerk of the court shall comply with IC 5-2-9.

IC 33-17-1-11 is added as a new section effective 7-1-96 concerning certain information the clerk must provide a person filing a petition for the issuance or a protective order without the assistance of an attorney. The attorney general shall develop an appropriate form to provide this information.

IC 33-19-5-4 is amended effective 7-1-96 concerning fees to be collected by the clerk in connection with the issuance of a protective order.

**PL 35-1996 - HOUSE ENROLLED ACT #1047 - EFFECTIVE 7-1-96 - PENSIONS**

Adds IC 5-10.2-3-7.6 to the Indiana Code. This section applies to the surviving spouse and the surviving dependent of a member who: (1) dies after June 30, 1996; (2) has at least thirty (30) years of creditable service; and (3) dies in service in position covered by the fund. Provides for survivor benefits.

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**PL 39-1996 - HOUSE ENROLLED ACT #1159 - EFFECTIVE 1-1-97 - LOCAL GOVERNMENT**

IC 5-11-1-2 is amended and now includes wording that requires that the state board of accounts to issue written standards that an entity that is subject to audit must observe.

IC 5-11-1-24 is amended, effective 1-1-97, to include the following: The state board of accounts shall establish in writing uniform compliance guidelines for the examinations and reports required by this chapter. The uniform compliance guidelines must include the standards that an entity must observe to avoid a finding that is critical of the entity for a reason other than the entity's failure to comply with a specific law. Also, the state board of accounts must distribute the compliance guidelines to each entity that the state board of accounts may audit.

IC 5-11-5-1 is amended, effective 1-1-97. Additional wording has been added which states that a finding that is critical of an examined entity must be based upon one of the following: (1) Failure of an entity to observe a uniform compliance established under IC 5-11-1-24 or (2) Failure of the entity to comply with a specific law. A report that includes a finding that is critical of and examined entity must designate the uniform compliance guidelines or the specific law upon which the finding is based.

IC 5-11-10-1. As emended by HEA 123, 1996, is amended, effective 7-1-96, counties no longer are required to obtain claimant's signatures on claim forms.

**PL 40-1996 - HOUSE ENROLLED ACT #1230 - STATE AND LOCAL ADMINISTRATION**

IC 5-11-10-2 (as amended by SEA 264-1996) is amended to remove the wording claim and allowance docket from the code and add accounts payable voucher register. This is effective 7-1-96.

IC 36-1-8-11, effective 7-1-96, is added to the Indiana Code and permits bank cards as well as credit cards to be used for payments to the political subdivision. Also allows for the political subdivision to collect a fee from a person using a credit card if there is a vendor transaction fee charged to the political subdivision by the credit card company.

**PL 41-1996 - HOUSE ENROLLED ACT #1310 - REPURCHASE AGREEMENTS**

Amends IC 5-13-9-3, effective 2-27-96, makes legal investments in repurchase agreements which were made prior to the effective date of this act.

**PL 49-1996 - HOUSE ENROLLED ACT #1133 - EFFECTIVE 1-1-97 - BUDGETS**

Amends IC 6-1.1-17-5 to provide that officers of political subdivisions shall meet each year to fix the budget, tax rate and tax levy not later than September 20th.

Amends IC 6-1.1-17 concerning objections and appeal procedures.

Amends IC 6-1.1-17-3 to provide budget forms prescribed by the State Board of Tax Commissioners and approved by the State Board of Accounts.

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**PL 51-1996 - SENATE ENROLLED ACT #6 - EFFECTIVE 7-1-96 - POOR RELIEF**

Amends IC 6-1.1-17-3 to provide that the trustee of each township in county shall estimate the cost of poor relief and publish the tax rate for poor relief.

**PL 55-1996 - HOUSE ENROLLED ACT #1164 - EFFECTIVE 3-21-96 - ENTERPRISE ZONES**

Amends IC 6-1.1-20.8-2 concerning reinstatement of credits and exemptions that would have been waived without this section, regarding personal property tax on business inventory.

**PL 56-1996 - HOUSE ENROLLED ACT #1118 - TAXATION**

Adds IC 6-1.1-22-6.5 as a new section, effective 3-14-96, regarding NSF checks. The county treasurer shall adjust the records to remove any credit for payment. If the financial instrument is subsequently honored, payment is recorded as being made on the date the financial instrument is honored. The treasurer may deduct any costs incurred before crediting the payment.

Amends IC 6-1.1-23-12, effective 3-14-96, adds four (4) additional reasons a judgment for delinquent personal property taxes may be set aside. The additional reasons which were added to the three (3) reasons already in place are as follows:

- (1) The person against whom the judgment was entered is deceased, as evidenced by a certificate of death.
- (2) The corporation against whom the judgement was entered has been formally dissolved or is no longer in business.
- (3) The judgment is uncollectible as a result of bankruptcy.
- (4) The county treasurer has exhausted all reasonable efforts to collect the delinquent taxes, penalties, and collection expenses for the period specified in IC 6-8.1-8-2(f) without process.

Amends IC 6-1.1-24-2, effective 7-1-96, regarding the notice each county auditor must prepare concerning property eligible for tax sale. The amount of interest a person redeeming property after the sale is reduced from twelve percent (12%) to ten percent (10%) per annum.

IC 6-1.1-24-7 is amended, effective 3-14-96, and adds that a person with a substantial property interest as defined in section 1.9 of this chapter and as evidenced by the issuance of a tax deed to a tax sale purchaser, in a county:

- (A) having a population of more than two hundred thousand (200,000) but less than four hundred thousand (400,000);

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**PL 56-1996 - HOUSE ENROLLED ACT #1118 - TAXATION (Continued)**

- (B) having a consolidated city; or
- (C) in which the county auditor, and the county treasurer have an agreement under IC 6-1.1-25-4.7;

IC 6-1.1-24-9 is amended, effective 7-1-96, and reads that the certificate of sale issued by the county auditor shall contain the amount of the minimum bid for which the tract or real property was offered at the time of sale rather than the total amount of delinquent property taxes and delinquent special assessments owed.

IC 6-1.1-25-2 is amended, effective 7-1-96, regarding tax sale redemption, to read the minimum bid for which the tract or real property was offered at the time of sale rather than the delinquent property taxes stated in the certificate of sale. In addition to this, the total amount required for redemption includes the amount by which the purchase price exceeds the minimum. Also, the total amount required for redemption includes all taxes and special assessments upon the property paid by the purchaser subsequent to the sale, plus ten percent (10%) interest per annum, on those taxes and special assessments.

IC 34-1-53-12, effective 3-14-96, is added to the Indiana Code as a new section and concerns the order in which the proceeds from a tax sale are to be applied.

IC 36-2-10-21 is amended, effective 3-14-96, concerning the money the treasurer receives from the county coroner when money is found on the body of a dead person. If the money is not claimed within one (1) year it now goes to the county general fund.

**PL 58-1996 - SENATE ENROLLED ACT #345 - COUNTY ADJUSTED GROSS INCOME TAX**

Adds IC 6-3.5-1.1-9.5 as a new section, effective 3-15-96. This allows a county to reduce the required six (6) month balance of that county's special account to a three (3) month balance upon passage of an ordinance by the county council.

**PL 60-1996 - HOUSE ENROLLED ACT #1151 - INHERITANCE TAX - EFFECTIVE 7-1-96**

Amends IC 6-4.1-9-11 regarding persons who have failed to pay inheritance tax. Moves responsibility of prosecution from the county to the department of state revenue. Upon successful prosecution the person who is liable for payment of the inheritance tax makes the payment directly to the department of state of revenue.

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**PL 62-1996 - SENATE ENROLLED ACT #1 - LICENSE EXCISE TAX**

IC 6-6-5-9 is amended, effective 7-1-96. Before the eleventh day of the month in which the collections are made, the bureau of motor vehicles shall report the excise tax collected outside the county to the county treasurer of the county to which the collections are due. The bureau shall forward a copy of this excise tax report to the county auditor of the county.

**PL 69-1996 - HOUSE ENROLLED ACT #1136 - VANDERBURGH COUNTY FOOD AND BEVERAGE TAX - EFFECTIVE 3-21-96**

IC 6-9-20-3 is amended concerning continuation of the tax beyond January 1 of the year immediately following the year in which the bonds are paid off. However, if the county fiscal body determines the tax under this chapter should be continued to finance improvements to a county auditorium or auditorium renovation resulting in a new convention center and related parking facilities, the tax continues until January 1 or the year following the year in which bonds that were issued to finance these improvements have been fully paid.

Amends IC 6-9-20-8.7 to raise the term of the bond issue to twenty-five (25) years. Leases likewise may not exceed twenty-five (25) years.

**PL 92-1996 - HOUSE ENROLLED ACT #1311 - EDUCATION LICENSE PLATES - EFFECTIVE 1-1-97**

Adds IC 9-18-31 to provide for education license plates under the special group recognition license plates provisions. Provides that a school corporation that receives benefits from an educational foundation that meets the requirements shall:

(1) obtain a certificate from the educational foundation that certifies to the school corporation and the county auditor that the educational foundation:

(A) is exempt from federal income taxation under IRS Code 501 (c)(3);

(B) is established as an Indiana nonprofit corporation to provide benefit to the school corporation; and

(2) provide a copy of the certificate described in subdivision (1) to the county auditor.

If a school corporation designated to receive a fee does not receive benefit from an educational foundation, the fees designated to go to the school corporation shall be distributed to the school corporation and may only be used for purposes other than general fund purposes.

Before the twentieth day of the calendar month following the calendar month in which the fee was collected, the bureau shall distribute the fees to the county auditor of the county in which the designated school corporation's administration office is located. Provides for a distribution report to the auditor by the bureau.

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**PL 92-1996 - HOUSE ENROLLED ACT #1311 - EDUCATION LICENSE PLATES - EFFECTIVE 1-1-97 -  
(Continued)**

Within thirty (30) days of receipt of a distribution from the bureau, the county auditor shall distribute the fees to:

- (1) an educational foundation if the school corporation has provide a copy of the certificate; or
- (2) the school corporation as applicable.

The county auditor shall designate which school corporation is to receive benefit in connection with the distribution to an educational foundation. If the school corporation receives benefit from more than one (1) educational foundation, the superintendent of the benefited school corporation shall determine, and inform the auditor in writing, how fees received are to be distributed to the educational foundations. The county auditor shall, simultaneous with a distribution to an educational foundation, send the school corporation to benefit a notice of the distribution that identifies the recipient foundation and the amount of the distribution.

Funds received by an educational foundation under the chapter must be used to provide benefit to the designated school corporation within one (1) year of receipt from the county auditor.

**PL 103-1996 - HOUSE ENROLLED ACT #1029 - MEMORIAL DAY EXPENSES AND CEMETERIES -  
EFFECTIVE 1-1-96**

Amends IC 10-7-13-1 to expand the number of association to which a county may appropriate money to aid in defraying the expenses of Memorial Day.

Adds IC 23-14-32 to the Indiana Code as a new chapter to read as follows: A county, city, or town may impose curfew specific to cemeteries or other facilities used to memorialize the dead.

**PL 117-1996 - HOUSE ENROLLED ACT #1373 - CHILD ADVOCACY FUNDS**

IC 12-17-17 is added to the Indiana Code as a new chapter, effective 3-21-96, and creates in each county a county child advocacy fund for assisting the county in developing interdisciplinary responses to child abuse and neglect situations. The fund consists of amount deposited under IC 33-19-7-1. The county auditor shall administer this fund.

IC 33-19-7-1 is amended, effective 7-1-97, concerning distribution of the child abuse prevention fees. The clerk of the circuit court shall monthly distribute to the county auditor fifty percent (50%) of the child abuse prevention fee collected under IC 33-19-5-1. The county auditor shall deposit fees distributed by a clerk under this subsection into the county child advocacy fund established under IC 12-17-17.

IC 35-38-2-1 is amended, effective 7-1-96. Lists the period of time and percentages for distributions of fees collected

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**PL 119-1996 - SENATE ENROLLED ACT #485 - TRANSFER TUITION**

Amends IC 20-8.1-6.1-7, effective 7-1-95 (retroactive), concerning transfers to another state, transfer conditions, and provides the county office of to another state, transfer conditions, and provides the county office of family and children for the county placing the child shall pay from the county family and children's fund to the public school corporation in which the child is enrolled the amount of transfer tuition specified in IC 20-8.1-6.1-7(c).

IC 20-8.1-6.1-7© is amended to provide the transfer tuition for which a county office is obligated under subsection (b) is equal to the following:

- (1) The amount under a written agreement among the county office, the institution or other facility, and the governing body of the public school corporation is the other state that specifies the amount and method of computing transfer tuition.
- (2) The full tuition fee charged by the transferee corporation, if subdivision (1) does not apply. However, the amount of the full tuition fee must not exceed the amount charged by the transferor corporation for the same class of school, or if the school has no such classification, the amount must not exceed the amount charged by the geographically nearest school corporation in Indiana which has such classification.

**PL 133-1996 - HOUSE ENROLLED ACT #1116 - SHOOTING AT LAW ENFORCEMENT DECALS - EFFECTIVE 7-1-96**

Adds IC 14-22-40 as a new chapter to the Indiana Code and imposes a fee of one hundred dollars (\$100) for each commission of the offense as reimbursement to the state department of natural resources.

**PL 141-1996 - SENATE ENROLLED ACT #161 - WEED DESTRUCTION - EFFECTIVE 7-1-96**

Amends IC 15-3-4-3(d) to provide that the certified statement shall be mailed to the auditor of the state for any real estate owned by the state or to the fiscal officer of another municipality (as defined in IC 5-11-1-16) for real estate owned by the municipality.

**PL 141-1996 - SENATE ENROLLED ACT #161 - WEED DESTRUCTION - EFFECTIVE 7-1-96 - (Continued)**

Adds item (j) to provide the auditor of state shall issue a warrant to pay the amount set forth in the certified statement of costs for real estate owned by the state. Adds item (k) to provide the fiscal officer of the municipality shall make the necessary appropriation to pay the township amounts set forth in the certified statement of costs for real estate owned by the municipality.

Also adds section 11 for real estate exempt from property taxation to provide the owner shall pay the amount set forth.

**PL 209-1996 - SENATE ENROLLED ACT #220 - COURTS AND COURT OFFICERS**

IC 31-6-9-2.1 is added to the Indiana Code as a new section effective 7-1-96 and applies to a judicial circuit having a population of less than fifty thousand (50,000). The judge of the juvenile court or the judge of a probate court under IC 33-8-2 may appoint one (1) or more part-time juvenile court referees. The salary of a part-time juvenile court referee under this section shall be paid from juvenile probation user's fee under IC 31-6-4-8 upon the approval of the county council.



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**PL 209-1996 - SENATE ENROLLED ACT #220 - COURTS AND COURT OFFICERS (Continued)**

IC 33-19-5-2 is amended, effective 7-1-97, and raises the infraction or ordinance violation costs fee to seventy dollar (\$70).

IC 33-19-5-6 is amended, effective 7-1-97, and raises the among the clerk shall collect from the party filing the action probate costs fee to one hundred twenty dollars (\$120).

IC 33-19-6-16.2 is amended, effective 7-1-97, concerning actions in which the court defers prosecution under IC 33-14-1-7 and raises the deferred prosecution fee to fifty dollars (\$50) for court costs.

IC 33-19-6-16.3 is added to the Indiana Code as a new section concerning the possession or use of a firearm during and offense. The court shall assess a safe school fee of not less than two hundred dollars (\$200) and not more than one thousand dollars (\$1,000) depending upon a person's ability to pay.

**PL 211-1996 - SENATE ENROLLED ACT #235 - COUNTY RECORDER FEES**

IC 32-8-39-4 is amended, effective 7-1-96, regarding common law liens and notice to commence suit.

IC 32-8-39-5 is amended, effective 7-1-96, concerning the release of common law liens. Also state the county recorder shall collect a fee for filing the affidavit of service of notice to commence suit under the fee schedule established in IC 36-2-7-10.

IC 32-8-39-5.5, effective 7-1-96, is added to the Indiana Code as a new section regarding the recording of a certificate of satisfaction of a common law lien and the fee to be collected by the county recorder

IC 36-2-7-10 is amended, effective 7-1-96, regarding the fees to be taxed and collected by the county recorder. Also changes the page size of documents in relationship to the fees to be charged.

IC 36-2-11-16.5, effective 1-1-97, is added to the Indiana Code as a new section regarding additional fees to be collected for documents presented for recording if the pages do not conform to the requirements of this section.

**PL 213-1996 - HOUSE ENROLLED ACT #1256 - TRANSFER OF SMALL CLAIMS - EFFECTIVE 7-1-96**

IC 33-4-3-10, IC 33-5-2-7 and IC 33-10.5-7-5 are all amended to raise the deposit, which the defendant must make, to seventy dollars (\$70) prior to a small claim being transferred to the plenary docket.

**PL 216-1996 - HOUSE ENROLLED ACT #1005 - PAYMENT OF PUBLIC REPRESENTATION COSTS - VARIOUS EFFECTIVE DATES**

Amends IC 33-9-11.5-6, effective 7-1-96, to add that the costs, which a person is ordered to pay, may not exceed the cost of defense services rendered to the person.

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**PL 216-1996 - HOUSE ENROLLED ACT #1005 - PAYMENT OF PUBLIC REPRESENTATION COSTS - VARIOUS EFFECTIVE DATES (Continued)**

Amends IC 33-19-2-3, effective 7-1-96, to add that the clerk of the court shall deposit the amount paid by the convicted person under this subsection in the county's supplemental public defender services fund established under IC 33-9-11.5-1.

Amends IC 33-19-6-11, effective 7-1-96, changes from the clerk of the probation department as the party responsible for collecting the alcohol abuse deterrent program fee and a medical fee set by the court under IC 9-30-9-8 and states the fee is to be deposited into the supplemental adult probation services fund.

Amends IC 35-33-7-6, effective 7-1-96, to read that if the court finds that the person is able to pay part of the cost of representation by the assigned counsel the court shall order the person to pay the following:

- (1) For a felony action, a fee of one hundred dollars (\$100).
- (2) For a misdemeanor action, a fee of fifty dollars (\$50).

The clerk of the court shall deposit fees collected under this subsection in the county's supplemental public defender services fund established under IC 33-5-11.5-1.

**PL 230-1996 - HOUSE ENROLLED ACT #1217 - SHERIFF'S COMPENSATION**

IC 36-2-13-2.8, effective 1-1-99, is added to the Indiana Code concerning sheriffs' compensation.

If the county elects to pay the sheriff's salary under this section, the amount to be paid is determined by the county population which governs the percentage of the annual salary that would be paid to a full-time prosecuting attorney in the county.

**PL 238-1996 - SENATE ENROLLED ACT #165 - ENHANCED EMERGENCY TELEPHONE SYSTEM FEES - EFFECTIVE 3-10-96**

Amends IC 36-8-16-7 and gives the fiscal body of a unit the authority to change the amount of the fee.

Amends IC 36-8-16-8 and gives the fiscal body of a unit the authority to rescind the fee.

**PL 239-1996 - HOUSE ENROLLED ACT #1277 - PUBLIC DRAINS - EFFECTIVE 7-1-96**

IC 36-9-27-73 is amended to add that the cost of removing obstructions from drains may be paid from the general drain improvement fund.